

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 07-53 As Amended

Introduced by: Council President Boniface and County Executive Craig

Legislative Day No.: 07-34 Date: December 4, 2007

AN ACT to repeal and reenact, with amendments, Section 123-44, Credit for solar energy units, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to provide a property tax credit for additional qualifying energy conservation devices; to add new definitions for solar energy device and geothermal energy device; to increase the property tax credit for all qualifying energy conservation devices from \$1,000 to \$2,500; to provide for the effective date of the credit; and generally relating to the real property tax credits for qualifying energy conservation devices.

By the Council, December 4, 2007

Introduced, read first time, ordered posted and public hearing scheduled

on: January 8, 2008

at: 7:00 p.m.

By Order: Barbara J. O'Connor, Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on January 8, 2008, and concluded on, January 8, 2008.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 **Section 1.** *Be It Enacted by the County Council of Harford County, Maryland,* that

2 Section 123-44, Credit for solar energy units, of Article II, Real Property Tax Credits, of  
3 Chapter 123, Finance and Taxation, of the Harford County Code, as amended; be, and it is  
4 hereby repealed and reenacted, with amendments, to read as follows:

5 **Chapter 123. Finance and Taxation.**

6 **Article II. Real Property Tax Credits.**

7 **Section 123-44. [Credit for solar energy units.] CREDIT FOR QUALIFYING ENERGY**  
8 **CONSERVATION DEVICES.**

9 A. DEFINITIONS. For the purposes of this Article, "solar energy [unit] DEVICE" shall  
10 mean [a] AN ENERGY CONSERVING DEVICE [heating or cooling system], including  
11 collectors, panels, storage tanks and all other hardware that is necessary and used as a part of  
12 the operating mechanism, that USES ENERGY DERIVED FROM THE SUN'S RADIATION  
13 THAT IS CONVERTED INTO THERMAL OR ELECTRIC ENERGY TO HEAT OR COOL  
14 A STRUCTURE, TO PROVIDE HOT WATER FOR USE IN THE STRUCTURE OR TO  
15 GENERATE ELECTRICITY TO BE USED IN THE STRUCTURE AND MEETS  
16 NATIONAL SAFETY AND PERFORMANCE STANDARDS SET BY A NATIONALLY  
17 RECOGNIZED TESTING LABORATORY FOR THAT KIND OF DEVICE [provides  
18 energy by using the sun's rays]. "GEOTHERMAL ENERGY DEVICE" SHALL MEAN AN  
19 ENERGY CONSERVING DEVICE THAT USES ENERGY DERIVED FROM  
20 NATURALLY OCCURRING HEAT IN THE INTERIOR OF THE EARTH ~~THAT IS~~  
21 ~~CONVERTED INTO ELECTRICITY~~ TO HEAT OR COOL A STRUCTURE, TO PROVIDE  
22 HOT WATER FOR USE IN THE STRUCTURE OR TO GENERATE ELECTRICITY TO  
23 BE USED IN THE STRUCTURE AND MEETS NATIONAL SAFETY AND

1 PERFORMANCE STANDARDS SET BY A NATIONALLY RECOGNIZED TESTING  
2 LABORATORY FOR THAT KIND OF DEVICE.

3 B. CREDIT AUTHORIZED. In accordance with the provisions of SECTION 9-203 OF  
4 THE TAX-PROPERTY ARTICLE OF the Annotated Code of Maryland, [1957, Article 81, §  
5 12F-5] there is hereby created a tax credit from county real property taxes levied on residential  
6 or nonresidential buildings or other structures that use solar energy DEVICES OR  
7 GEOTHERMAL ENERGY DEVICES [heating or cooling units] for heating and cooling  
8 buildings or structures or for supplying hot water for use within the buildings or other  
9 structures OR GENERATING ELECTRICITY TO BE USED IN THE STRUCTURE. The tax  
10 credit shall be credit from the taxes levied on the buildings or other structures and not from the  
11 land.

12 C. TIMELY FILING OF APPLICATIONS. An application for a tax credit for using a  
13 solar energy DEVICE OR GEOTHERMAL ENERGY DEVICE [heating or cooling units]  
14 shall be filed on or before the first day of October immediately prior to the taxable year for  
15 which the tax credit is first sought. If the application is not so filed, it will be disallowed that  
16 year.

17 D. AMOUNT OF CREDIT. The total real property tax credit allowed under the  
18 provisions of this section shall be the lesser amount of up to a maximum of [one thousand  
19 dollars (\$1,000.)] \$2,500 for the cost of materials and installation or construction of the solar  
20 energy [unit] DEVICE OR GEOTHERMAL ENERGY DEVICE, to apply against [one (1)] 1  
21 year of property taxes, or the total amount of the real property taxes levied against the buildings  
22 or structures that is to be paid by the taxpayer for [one (1)] 1 year following the approval of the

1 application.

2 E. SUBMISSION OF APPLICATION. All applications for tax credits under this section  
3 shall be submitted to the Director of Administration only on forms prepared by [his] THAT office.

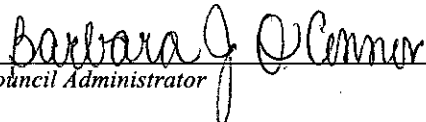
4 An application shall be filed one time only for the duration of the tax credit. Each application shall  
5 be made under oath or affirmation and shall contain a declaration preceding the signature of the  
6 applicant to the effect that it is made under the penalties of perjury as provided for by SECTION 9-  
7 203 OF THE TAX-PROPERTY ARTICLE OF the Annotated Code of Maryland.[, 1957, Article  
8 81. § 5.] Each application shall be accompanied by documented receipts of such purchase of  
9 materials or supplies and actual installation cost, if available; otherwise, the application shall be  
10 accompanied by a statement of the cost of the materials, supplies and installation cost, verified in  
11 the same manner as the application by a person competent to so certify.

12 F. ANNUAL LIMIT ON AMOUNT OF CREDITS GRANTED. The total tax credit allowed  
13 by Harford County for any [one (1)] 1 year may not exceed [one hundred fifty thousand dollars  
14 (\$150,000.))] \$150,000. The granting of credits shall be on a first-come-first-served basis, and,  
15 when the limitation is reached, any subsequent applications will be carried over to the next  
16 succeeding year or years.

17 **Section 2. And Be It Further Enacted,** that this Act shall take effect 60 calendar days  
18 from the date it becomes law.

EFFECTIVE: March 24, 2008

*The Council Administrator does hereby certify that fifteen (15) copies of this Bill are immediately available for distribution to the public and the press.*

  
Council Administrator

HARFORD COUNTY BILL NO. 07-53 (As Amended)

Brief Title Energy Tax Credit

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Barbara J. O'Connor  
Council Administrator

Date January 8, 2008

**ENROLLED**

Billy B. [Signature]  
Council President

Date January 8, 2008

**BY THE COUNCIL**

Read the third time.

Passed: LSD 08-01

Failed of Passage: \_\_\_\_\_

By Order

Barbara J. O'Connor  
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 10th day of January, 2008 at 3:00 p.m.

Barbara J. O'Connor  
Council Administrator



**BY THE EXECUTIVE**

David R. Craig  
COUNTY EXECUTIVE

APPROVED: Date January 24, 2008

**BY THE COUNCIL**

This Bill No. 07-53 As Amended having been approved by the Executive and returned to the Council, becomes law on January 24, 2008.

EFFECTIVE DATE: March 24, 2008

Barbara J. O'Connor  
Barbara J. O'Connor,  
Council Administrator